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IN THE

Supreme Court of the United States

OCTOBER TERM, 1942.

—
No. 512.
—

STANDARD OIL COMPANY (INDIANA), *Petitioner*,

v.

COMMISSIONER OF INTERNAL REVENUE, *Respondent*.

—
**MOTION FOR LEAVE TO FILE PETITION FOR
REHEARING AND
PETITION FOR REHEARING.**

—
BUELL F. JONES,
JOHN ENRIETTO,
Counsel for Petitioner.

Of Counsel:

HAMEL, PARK & SAUNDERS,
C. F. ROTHENBURG.



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*To the Honorable Chief Justice and Associate Justices of
the Supreme Court of the United States:*

Petitioner, Standard Oil Company (Indiana), respectfully moves that it be granted leave to file the attached petition for rehearing out of time for the following reason:

On December 7, 1942, this Court denied petition for writ of certiorari in the above entitled cause directed to a judgment of the United States Circuit Court of Appeals for the Seventh Circuit. Since that time, on February 15, 1943, the same Circuit Court of Appeals entered a decision adverse to respondent in *S. B. Heininger v. Commissioner* (133 F. (2d) 567), deciding a question of law which, in all

important respects, is admitted by respondent to be similar to the issues previously presented to this Court by this petitioner's application for writ of certiorari. On May 14, 1943, the Commissioner of Internal Revenue filed a petition for writ of certiorari in this Court directed to the judgment of the Circuit Court of Appeals entered in the *Heininger Case* aforesaid (No. 1027).

Wherefore, petitioner prays that this motion be granted to the end that its petition may be reconsidered by this Court.

Respectfully submitted,

BUELL F. JONES,

JOHN ENRIETTO,

Counsel for Petitioner.

